

City of Franklin
Summary of General Fund Budget - 2004 Adopted Budget

	2001 Actual	2002 Actual	2003 Adopted Budget	2003 Amended Budget	2003 Estimate	2004 Dept/Request	2004 Request	2004 Adopted	Percent Change/ Adopted
Revenue:									
Property taxes	\$9,693,947	\$9,750,855	\$10,822,127	\$10,822,127	\$10,772,000	\$11,687,000	\$11,369,000	\$11,340,900	4.8%
Other taxes	103,424	103,404	110,000	110,000	108,000	112,000	112,000	112,000	1.8%
Utility tax equivalent	462,500	462,500	462,500	462,500	462,500	644,000	644,000	644,000	39.2%
Total tax revenue	10,259,871	10,316,759	11,394,627	11,394,627	11,342,500	12,443,000	12,125,000	12,096,900	6.2%
Intergovernmental	2,209,436	2,843,462	2,960,615	2,960,615	2,922,200	2,654,900	2,654,900	2,658,900	-10.2%
Licenses and permits	1,029,645	1,254,563	1,231,840	1,231,840	1,197,350	1,188,150	1,188,150	1,188,150	-3.5%
Penalties and forfeitures	440,039	414,878	450,000	450,000	425,000	450,000	450,000	450,000	0.0%
Charges for services	1,605,808	1,642,046	1,583,314	1,583,314	1,586,630	1,440,650	1,440,650	1,440,650	-9.0%
Intergovernmental charges	592,155	607,396	628,300	628,300	620,000	623,000	623,000	623,000	-0.8%
Interest revenue	596,578	327,254	376,560	376,560	355,000	342,500	342,500	342,500	-9.0%
Miscellaneous revenue	114,867	212,038	131,180	132,680	137,200	134,200	134,200	134,200	2.3%
Transfers from other funds	237,862	5,094	0	0	0	0	0	0	0.0%
Total non-tax revenue	6,826,391	7,306,729	7,361,809	7,363,309	7,243,380	6,833,400	6,833,400	6,837,400	-7.1%
Transfer from fund balance	0	0	150,000	240,000	0	500,000	605,000	780,000	420.0%
Total revenue	17,086,262	17,623,488	18,906,436	18,997,936	18,585,880	19,776,400	19,563,400	19,714,300	4.3%
Expenditures:									
Mayor	23,481	22,509	24,077	24,077	24,077	24,077	24,052	23,852	-0.9%
Alderman	65,580	58,499	63,281	63,281	63,281	63,281	63,281	60,231	-4.8%
Municipal Court	54,465	55,545	58,530	58,530	68,603	77,763	61,994	58,994	0.8%
Clerk	199,730	204,982	217,139	220,039	218,009	235,580	235,809	234,309	7.9%
Elections	12,119	31,815	15,987	15,987	16,717	45,757	45,757	40,757	154.9%
Information Services	179,316	181,059	325,200	325,200	321,447	319,816	309,800	295,350	-9.2%
Administrator	301,938	272,226	233,781	233,781	229,238	240,523	240,397	232,797	-0.4%
Human Resources	106,845	97,573	123,445	134,245	121,913	130,995	130,799	129,799	5.1%
Finance	278,785	267,680	283,202	283,202	284,499	304,151	303,051	299,301	5.7%
Independent Audit	21,715	19,399	25,500	25,500	25,500	26,000	26,000	23,000	-9.8%
Assessor	226,034	196,434	212,288	212,288	210,496	235,329	235,314	233,314	9.9%
Treasurer	128,326	121,744	135,982	135,982	139,559	149,200	149,105	147,905	8.8%
City Attorney/Legal Counsel	203,405	176,091	165,141	165,141	165,141	203,141	196,380	191,380	15.9%
Municipal Buildings	248,736	192,200	262,013	262,013	229,897	240,688	247,418	244,918	-6.5%
Insurance	410,795	167,245	184,200	182,700	184,200	201,800	201,800	199,350	8.2%
Unclassified	38,363	4,034	10,000	10,000	49,926	5,000	5,000	5,000	-50.0%
Contingency	0	0	275,902	140,202	0	200,000	220,000	525,000	90.3%
Total General Government	2,505,665	2,069,034	2,615,668	2,492,168	2,352,503	2,703,101	2,695,957	2,945,257	12.6%

¹ Boards and Commissions combined with Aldermen

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Police Department	5,658,670	6,104,792	6,550,156	6,587,856	6,594,719	7,105,891	6,947,530	6,980,730	6.6%
Fire Department	3,292,185	3,542,404	3,829,093	3,838,793	3,709,803	4,207,461	4,018,016	4,017,016	4.9%
Paid on Call Fire	33,336	1,164	0	0	0	0	0	0	0.0%
Public Fire Protection	250,000	250,000	250,000	250,000	217,900	217,900	217,900	217,900	-12.8%
Building Inspection	644,986	681,879	786,027	786,027	736,450	837,056	770,028	767,028	-2.4%
Weights and Measures	4,080	4,080	4,080	4,080	4,080	6,800	6,800	6,800	66.7%
Total Public Safety	9,883,257	10,584,319	11,419,356	11,466,756	11,262,952	12,375,108	11,960,274	11,989,474	5.0%
Engineering	515,531	458,434	520,328	520,328	496,207	529,418	527,518	527,018	1.3%
Highway	1,542,503	1,505,490	1,765,721	1,811,421	1,768,832	1,888,651	1,817,344	1,812,844	2.7%
Solid Waste Collection	929,381	944,554	997,401	997,401	996,178	1,005,768	1,005,649	990,649	-0.7%
Street Lighting	228,143	200,815	223,700	223,700	223,700	224,485	224,400	224,400	0.3%
Weed Control	5,558	25,460	15,000	15,000	20,054	25,050	25,000	25,000	66.7%
Total Public Works	3,221,117	3,134,754	3,522,150	3,567,850	3,504,971	3,673,372	3,599,911	3,579,911	1.6%
Health Department	352,581	418,728	452,858	482,358	469,736	499,948	468,968	466,668	3.0%
Senior Services	25,000	0	0	0	0	0	0	0	
Animal Control	28,621	27,277	29,660	31,160	31,160	32,700	32,700	32,700	10.2%
Total Health & Human Services	406,202	446,005	482,518	513,518	500,896	532,648	501,668	499,368	3.5%
Recreation	206,321	183,053	192,861	192,861	64,760	63,096	63,205	55,805	-71.1%
Parks	70,376	80,801	75,034	76,134	76,566	85,932	87,147	87,147	16.1%
Total Culture and Recreation	276,697	263,854	267,895	268,995	141,326	149,028	150,352	142,952	-46.6%
Community Development	0	0	104,204	104,204	0	114,677	114,677	193,379	85.6%
Planning	254,552	255,826	295,685	295,685	286,100	314,920	314,882	303,959	2.8%
Economic Development	276,922	60,764	158,960	228,660	217,908	165,635	165,679	0	-100.0%
Total Conservation/development	531,474	316,590	558,849	628,549	504,008	595,232	595,238	497,338	-11.0%
Transfers to other funds	477,407	0	40,000	60,100	4,156	210,000	60,000	60,000	
Total expenditures	17,301,818	16,814,556	18,906,436	18,997,936	18,270,812	20,238,489	19,563,400	19,714,300	
Net Change	-215,557	808,933	0	0	315,068	-462,089	0	0	
Beginning fund balance	4,954,441	4,738,884	5,547,817	5,547,817	5,547,817	5,862,885	5,862,885	5,862,885	
Ending fund balance	4,738,884	5,547,817	5,673,719	5,448,019	5,862,885	5,100,796	5,477,885	5,607,885	
Fund Balance as a percent of total expenditures	27.39%	32.99%	30.01%	28.68%	32.09%	25.20%	28.00%	28.45%	

City of Franklin General Fund Revenue

City general fund revenue, as described below, are generally predictable, and with the majority of general fund revenue obtained from property taxes, state shared revenue, and transportation aides known at the beginning of the year. Revenue is not largely dependent on changes in economic factors. However, as discussed below, varying factors, including the local economy, which cause fluctuations from year to year, impacts certain revenue.

Property Taxes

Property taxes are levied upon all property owners at a calculated rate per \$1,000 of assessed value, on both real and personal property. As is typical for most Wisconsin municipalities, the property tax is the primary source of revenue for the government's operations. The trend for property taxes as a percentage of General Fund operating revenue is as follows:

Year	1997	1998	1999	2000	2001	2002	2003	2004
Percentage	57	56	56	55	57	54	57	56

The 2004 decrease in property tax percentage is attributable to increased fund balance revenue, elimination of the City subsidy of the Franklin School District's Recreation Program, and restructuring of the Community and Economic Development budgets. The 2003 increase in property tax percentage is due to transferring 20% of landfill siting revenue to the Debt Service Fund, lower interest revenue and lower penalty revenue. The 2002 decline in property tax percentage is attributable to receiving expenditure restraint payments from the State, higher penalty revenue, and removing capital outlay expenditures from the General Fund. The growth in the City and need to periodically add personnel to maintain service levels has had an effect on taxes, as other revenue sources have not grown at the same rate as expenditures. Property taxes as a percentage of general fund revenue will increase or decrease, depending on fluctuations in other revenue sources or whether significant increases in expenditures are needed to meet service needs for the City.

Utility Tax Equivalent

The Franklin Water Utility makes a payment in lieu of property taxes, as mandated by the Public Service Commission, by applying the local municipal and school tax rates against the total value of plant in service. As the plant in service has grown due to the pace of development in the City, this revenue source has also increased. Much of the plant value added is contributed via developers or assessment projects. The growth in the tax equivalent had strained the finances of the utility to the point where the utility requested that the Council freeze the tax equivalent at the 1999 rate until 2003. The Council agreed to the freeze to provide some relief to the utility while it's customer base grows.

State Revenue

State Shared Revenue was originally based on a formula that considered per capita and aidable revenue factors that included relative property value of the City and local revenue generated. Due to the value of the City's taxable property relative to other communities, no Shared Revenues are allocated based on the aidable revenue factor. During the last 2 years, the State Budget provided for a 1% increase in State Shared Revenue. However, future amounts to be received under this program are unclear at this time.

An additional shared revenue payment is available under the Expenditure Restraint Program, by restricting general fund expenditure growth in the prior year to an established limit, which considers inflation and growth in new construction in the City. Due to fund restructuring in 2001 and 2002, the City has been able to meet the 2002 and 2003 expenditure restraint limits (5.2%) and participate in this program, resulting in the receipt of \$543,000 and \$613,000, respectively. The expenditure restraint limit for 2004 is 3.5% and the City has qualified for \$574,300 for this program in 2004, assuming that the program is continued in the next State Budget.

The State provides general transportation aids to local communities. Transportation aids are based on a formula established by the State that considers costs of maintaining the City's transportation system, including maintenance, traffic enforcement, and capital costs (street construction, etc.). This formula uses costs over a rolling 6-year period in determining the aid amount, and such aids have been rising along with operating costs. The State Budget used the established formula for 2002 and 2003 resulting in \$94,884 and \$163,726 respectively in additional revenue. In 2004, this revenue is anticipated to decrease by \$21,027.

A 1997 legislative change exempted business computers from being subject to property tax. It also provided for a state aid payment to municipalities to offset the loss of taxable income. The estimated state aid payment in 2004 is approximately \$48,000.

The recycling grant pays for a portion of the cost of the City's curbside recycling program and yard waste collection and disposal. The State recycling grant paid \$80,000 in 2003 and is expected to pay the same in 2004.

Licenses and Permits

The City issues numerous licenses and permits in performing its regulatory function, such as liquor, bartender, peddler, food, pet, contractor, and others. The majority of such revenue does not fluctuate greatly from year to year and in some cases is limited by state statute. A franchise fee is charged by the City on cable television services, and has increased in recent years along with growth in the City and increases in cable rates charged by the service provider. The primary source of revenue in the permit category is building, plumbing and electrical permits, which had declined in 2000 and 2001. These permits increased in 2002 due to a large commercial project. The 2003 budget is slightly lower than the 2002 budget.

Penalties and Forfeitures

This category represents the City's share of fines from violation of City ordinances and state statutes, as well as parking ticket revenue. This revenue remains steady at \$450,000 in 2004.

Charges for Services

This revenue source includes charges for use of City services. The majority of revenue in this category is generated from engineering and administrative fees charged to developers in connection with development agreements, ambulance transport charges, and landfill operations. Fees for basic life support (non-paramedic) ambulance transportation are billed on behalf of the City by an outside billing service.

Landfill charges represent amounts paid to the City from Metro Landfills in accordance with landfill siting and operation agreements, including a rebate of tipping fees for City refuse deposited at the landfill. Anticipated revenue is \$697,000 in 2004 based on the landfill siting agreements in place. An additional 20% of the landfill siting revenue is now recorded in the debt service fund.

Intergovernmental Charges for Services

Reimbursement budgeted at \$590,000 from Milwaukee County is for the County run paramedic services program covering approximately 51% of the cost of the Franklin Fire Department paramedic salaries and benefits, as they serve a County area extending beyond the City limits. The other revenue source is reimbursement from the Franklin School District for one-half of the cost of the school liaison police officer.

Commercial/Miscellaneous Revenue

Interest earnings on invested funds is the main revenue source in this category. Earnings on the General Fund's pooled investments of City balances decreased in 2003 due to the low interest rate environment. Current levels in interest rates will keep this source from increasing in 2004. Interest earnings on tax collections, which consists of (a) interest earned on the tax levies of other entities between the time of collection and settlement; and (b) penalties and interest on late property tax payments through July 31 each year are also lower. Insurance dividends result primarily from the dividend on the worker compensation program and can fluctuate greatly based on claims experience.

**CITY OF FRANKLIN
2004 REVENUE BUDGET**

		2001 Actual	2002 Actual	2003 Adopted	2003 Amended	2003 Estimated	2004 Dept/Request	2004 Request	2004 Adopted	Percent Change
GENERAL FUND										
TAXES										
GENERAL PROPERTY TAX	01.0000.4011	\$9,693,947	\$9,750,855	\$10,822,127	\$10,822,127	\$10,772,000	\$11,687,000	\$11,369,000	\$11,340,900	
MOBILE HOME TAX	01.0000.4014	45,603	48,060	50,000	50,000	50,000	52,000	52,000	52,000	
MOTEL ROOM TAX	01.0000.4022	57,821	55,344	60,000	60,000	58,000	60,000	60,000	60,000	
UTILITY TAX EQUIVALENT	01.0000.4031	462,500	462,500	462,500	462,500	462,500	644,000	644,000	644,000	
Total Taxes		10,259,871	10,316,759	11,394,627	11,394,627	11,342,500	12,443,000	12,125,000	12,096,900	6.2%
INTERGOVERNMENTAL										
PER CAPITA	01.0000.4121	780,097	788,740	795,777	795,777	748,572	492,572	582,572	600,062	
AIDABLE REVENUE	01.0000.4123	31,591	31,906	32,225	32,225	32,225	32,225	32,225	0	
EXPENDITURE RESTRAINT	01.0000.4124	0	542,375	613,583	613,583	613,581	600,000	510,000	574,300	
SPECIAL UTILITY	01.0000.4125	26,177	25,598	26,703	26,703	26,703	26,703	26,703	27,238	
STATE SHARED REVENUE		837,865	1,388,619	1,468,288	1,468,288	1,421,081	1,151,500	1,151,500	1,201,600	
STATE EXEMPT COMPUTER AID	01.0000.4126	44,320	44,233	49,000	49,000	48,352	48,000	48,000	48,000	
FIRE INSURANCE TAX	01.0000.4127	59,278	66,392	68,000	68,000	82,000	85,000	85,000	85,000	
BLOCK GRANTS	01.0000.4143	45,759	60,139	0	0	0	0	0	0	
TRANSPORTATION AIDS	01.0000.4144	996,717	1,091,590	1,255,327	1,255,327	1,255,329	1,280,400	1,280,400	1,234,300	
RECYCLING GRANTS	01.0000.4146	73,512	77,384	80,000	80,000	77,438	80,000	80,000	80,000	
LAW ENFORCEMENT TRAINING	01.0000.4156	321	6,139	0	0	0	0	0	0	
OTHER POLICE GRANTS	01.0000.4157	16,664	8,365	10,000	10,000	8,000	10,000	10,000	10,000	
FEDERAL COPS GRANT	01.0000.4158	135,000	100,600	30,000	30,000	30,000	0	0	0	
Total Intergovernmental		2,209,436	2,843,462	2,960,615	2,960,615	2,922,200	2,654,900	2,654,900	2,658,900	-10.2%
LICENSES & PERMITS										
CLASS A LIQUOR	01.0000.4201	5,344	6,135	6,000	6,000	6,200	6,200	6,200	6,200	
CLASS B LIQUOR	01.0000.4203	14,450	17,588	16,800	16,800	18,000	15,000	15,000	15,000	
SPECIAL CLASS B BEER	01.0000.4205	4,063	4,264	3,600	3,600	8,000	3,600	3,600	3,600	
BARTENDERS LICENSE	01.0000.4209	13,788	14,954	13,400	13,400	16,000	13,500	13,500	13,500	
AMUSEMENT OPERATORS	01.0000.4211	1,875	1,200	2,000	2,000	2,000	2,000	2,000	2,000	
AMUSEMENT DEVICES	01.0000.4213	3,270	3,550	3,400	3,400	3,000	3,400	3,400	3,400	
BOWLING AND POOL	01.0000.4215	530	530	500	500	500	500	500	500	
DANCE AND ENTERTAINMENT	01.0000.4217	2,250	2,650	2,600	2,600	2,500	2,500	2,500	2,500	
PEDDLERS LICENSE	01.0000.4219	29,435	31,690	36,050	36,050	36,000	36,000	36,000	36,000	
COMBINATION FOOD/PEDDLERS	01.0000.4221	6,360	9,205	7,650	7,650	9,000	9,000	9,000	9,000	
FOOD LICENSE	01.0000.4223	6,575	7,015	6,200	6,200	7,000	7,000	7,000	7,000	
ICE LICENSE	01.0000.4225	330	315	300	300	300	300	300	300	
SODA LICENSE	01.0000.4227	705	695	750	750	700	700	700	700	
CIGARETTE LICENSE	01.0000.4229	4,110	3,800	4,150	4,150	4,000	3,500	3,500	3,500	
DRIVE-IN THEATRE LICENSE	01.0000.4231	4,900	0	0	0	0	0	0	0	
COUNTRY CLUB LICENSE	01.0000.4233	250	250	250	250	250	250	250	250	
RACE TRACK LICENSE	01.0000.4235	1,200	1,200	1,250	1,250	1,200	0	0	0	
SALVAGE YARD LICENSE	01.0000.4237	3,100	2,100	3,200	3,200	2,100	2,100	2,100	2,100	
OTHER BUSINESS LICENSES	01.0000.4241	2,270	2,605	5,350	5,350	5,400	5,400	5,400	5,400	
ELECTRICAL CONTRACTORS	01.0000.4253	11,392	14,660	23,450	23,450	13,000	16,000	16,000	16,000	
BICYCLE LICENSE	01.0000.4257	331	65	200	200	300	100	100	100	
CAT/DOG LICENSE	01.0000.4261	12,510	6,738	7,200	7,200	7,000	7,200	7,200	7,200	
Total Licenses		129,038	131,209	144,300	144,300	142,450	134,250	134,250	134,250	
CABLE TV FRANCHISE	01.0000.4255	232,334	235,741	240,000	240,000	240,000	245,000	245,000	245,000	
BUILDING PERMITS	01.0000.4271	424,711	616,615	569,000	569,000	525,000	535,000	535,000	535,000	
ELECTRICAL PERMITS	01.0000.4273	90,573	107,691	100,000	100,000	110,000	110,000	110,000	110,000	
PLUMBING PERMITS	01.0000.4275	124,599	130,818	141,000	141,000	141,000	125,000	125,000	125,000	
STREET EXCAVATION PERMITS	01.0000.4277	7,000	7,125	8,000	8,000	7,500	8,000	8,000	8,000	
FILL PERMITS	01.0000.4279	3,020	3,615	3,000	3,000	3,500	3,000	3,000	3,000	
SIGN PERMITS	01.0000.4281	2,924	6,719	12,400	12,400	12,400	12,400	12,400	12,400	
SPECIAL EVENT PERMITS	01.0000.4285	2,623	1,300	1,000	1,000	1,000	1,000	1,000	1,000	
MISC FIRE PERMITS	01.0000.4288	6,615	8,775	9,500	9,500	9,500	9,500	9,500	9,500	
OTHER PERMITS	01.0000.4289	6,210	4,955	3,640	3,640	5,000	5,000	5,000	5,000	
Total Permits		668,273	887,613	847,540	847,540	814,900	808,900	808,900	808,900	
Total Licenses, Fees and Permits		1,029,645	1,254,563	1,231,840	1,231,840	1,197,350	1,188,150	1,188,150	1,188,150	-3.5%
PENALTIES & FORFEITURES										
PENALTY/COST	01.0000.4311	440,039	412,217	450,000	450,000	425,000	450,000	450,000	450,000	
ORDINANCE VIOLATIONS-OTHER	01.0000.4331	0	2,662	0	0	0	0	0	0	
Total Penalties and Forfeitures		440,039	414,878	450,000	450,000	425,000	450,000	450,000	450,000	0.0%

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CHARGES FOR SERVICES										
SUBDIVISION FILING	01.0000.4401	12,725	21,250	19,000	19,000	19,000	37,450	37,450	37,450	
LAND COMBINATION FILING	01.0000.4402	750	900	2,400	2,400	2,400	1,800	1,800	1,800	
CSM FILING	01.0000.4403	10,875	15,000	15,300	15,300	15,300	20,000	20,000	20,000	
SITE PLAN REVIEW	01.0000.4404	1,625	7,575	5,500	5,500	5,000	9,000	9,000	9,000	
ZONING APPEALS	01.0000.4405	2,688	3,400	4,500	4,500	4,500	2,400	2,400	2,400	
SPECIAL USE	01.0000.4406	13,475	9,300	26,200	26,200	26,200	18,750	18,750	18,750	
ZONING FILING	01.0000.4407	28,925	6,225	35,000	35,000	35,000	22,000	22,000	22,000	
OTHER FILING	01.0000.4409	100	4,131	2,300	2,300	4,000	21,500	21,500	21,500	
PUBLICATIONS & RECORDING	01.0000.4411	570	2,143	6,300	6,300	6,300	6,300	6,300	6,300	
PROPERTY STATUS REPORTS	01.0000.4413	6,152	7,142	8,000	8,000	8,000	7,000	7,000	7,000	
HOME SALES REPORTS	01.0000.4414	25	5	0	0	0	0	0	0	
COPYING CHARGES	01.0000.4415	2,558	3,617	3,000	3,000	3,600	3,600	3,600	3,600	
SOIL TESTING	01.0000.4416	950	1,250			0	0	0	0	
MAP SALES	01.0000.4421	1,817	1,491	1,850	1,850	1,850	1,850	1,850	1,850	
ARCHITECTURAL BOARD REVIEW	01.0000.4425		2,050	7,200	7,200	7,200	7,200	7,200	7,200	
POLICE SERVICES	01.0000.4431	10,069	4,234	6,500	6,500	6,500	6,500	6,500	6,500	
SPECIAL EVENT PUBLIC SAFETY	01.0000.4432	11,393	19,264	15,500	15,500	15,500	15,500	15,500	15,500	
AMBULANCE SERVICES	01.0000.4441	276,930	283,667	306,000	306,000	300,000	306,000	306,000	306,000	
SAFETY TRAINING-FIRE	01.0000.4442		2,203	3,000	3,000	3,000	3,000	3,000	3,000	
FIRE SPRINKLER PLAN REVIEW	01.0000.4443	12,255	18,150	17,000	17,000	17,000	25,000	25,000	25,000	
QUARRY REIMBURSEMENT	01.0000.4445	26,633	33,266	32,500	32,500	33,800	34,500	34,500	34,500	
WEIGHTS & MEASURES CHARGES	01.0000.4449		0	4,080	4,080	4,080	6,800	6,800	6,800	
CLINIC SERVICES	01.0000.4452	30,623	33,867	40,000	40,000	40,000	45,000	45,000	45,000	
WEED CONTROL	01.0000.4470	6,158	24,259	14,500	14,500	20,000	25,000	25,000	25,000	
STREET LIGHTING	01.0000.4471	1,468	120	3,000	3,000	3,000	3,000	3,000	3,000	
ENGINEERING REVIEW FEES 2%	01.0000.4478		42,873	30,000	30,000	30,000	30,000	30,000	30,000	
ENGINEERING FEES	01.0000.4479	80,887	15,682	72,500	72,500	72,500	72,500	72,500	72,500	
DPW CHARGES	01.0000.4480	7,887	4,709	12,000	12,000	12,000	12,000	12,000	12,000	
LANDFILL OPERATIONS-DIRECT	01.0000.4492	583,506	592,550	484,401	484,401	485,300	371,300	371,300	371,300	
LANDFILL OPERATIONS-SEPARATI	01.0000.4493	43,298	43,969	36,048	36,048	36,000	27,500	27,500	27,500	
LANDFILL OPERATIONS-FLAT	01.0000.4494	131,263	133,315	108,935	108,935	109,100	83,500	83,500	83,500	
LANDFILL OPERATIONS-TIPPAGE	01.0000.4495	244,245	248,580	207,300	207,300	202,500	154,700	154,700	154,700	
LANDFILL OPERATIONS-EMERALD	01.0000.4496	52,995	55,861	53,500	53,500	58,000	60,000	60,000	60,000	
Total Charges for Services		1,605,808	1,642,046	1,583,314	1,583,314	1,586,630	1,440,650	1,440,650	1,440,650	-9.0%
INTERGOVERNMENT CHARGES FOR SERVICES										
COUNTY EMT-P	01.0000.4611	555,851	577,612	580,000	580,000	584,000	590,000	590,000	590,000	
SCHOOL LIAISON OFFICER	01.0000.4615	36,304	29,784	48,300	48,300	36,000	33,000	33,000	33,000	
Total Intergovernmental Charges		592,155	607,396	628,300	628,300	620,000	623,000	623,000	623,000	-0.8%
COMMERCIAL/MISCELLANEOUS REVENUE										
INTEREST ON INVESTMENTS	01.0000.4711	367,540	257,392	275,000	275,000	275,000	275,000	275,000	275,000	
INVESTMENT GAINS/LOSSES	01.0000.4713	18,136	-24,380	0	0	-25,000	-25,000	-25,000	-25,000	
BANK FEES	01.0000.4714	-244	-197	0	0	0	0	0	0	
INTEREST-TAX ROLL	01.0000.4715	208,306	89,876	100,000	100,000	90,000	90,000	90,000	90,000	
MISCELLANEOUS INTEREST	01.0000.4719	2,840	4,563	1,560	1,560	15,000	2,500	2,500	2,500	
RENTAL-MUNICIPAL PROP	01.0000.4725	27,732	37,575	32,880	32,880	35,000	40,000	40,000	40,000	
PROPERTY SALE	01.0000.4751	2,524	0	5,000	5,000	5,000	5,000	5,000	5,000	
CULVERT PIPE SALES	01.0000.4753	12,892	3,019	4,000	4,000	4,000	4,000	4,000	4,000	
CULVERT-PIPE SALE-TAXABLE	01.0000.4754		8,356	8,000	8,000	8,000	8,000	8,000	8,000	
TRASH BAG SALES	01.0000.4755	449	507	500	500	500	500	500	500	
SALE OF STATE SEALS	01.0000.4756	5,946	4,740	7,000	7,000	7,000	7,000	7,000	7,000	
SALE OF HOUSE NUMBERS	01.0000.4757	1,307	1,098	1,500	1,500	1,500	1,500	1,500	1,500	
SALE OF RECYCLING BINS	01.0000.4759		1,078	1,000	1,000	1,000	1,000	1,000	1,000	
SALE OF RECYCLABLES	01.0000.4761	785	710	400	400	700	700	700	700	
INSURANCE DIVIDEND	01.0000.4771	23,903	22,102	24,000	24,000	20,000	20,000	20,000	20,000	
REFUNDS/REIMBURSEMENTS	01.0000.4781	36,368	115,918	44,000	44,000	42,000	44,000	44,000	44,000	
REFUNDS & REIMB - ELECTIONS	01.0000.4782		13,118	0	0	10,000	0	0	0	
REFUNDS & REIMB - MADACC	01.0000.4784		2,870	0	1,500	1,500	1,500	1,500	1,500	
MISCELLANEOUS REVENUE	01.0000.4799	2,961	947	2,900	2,900	1,000	1,000	1,000	1,000	
Total Commercial Revenue		711,445	539,292	507,740	509,240	492,200	476,700	476,700	476,700	-6.1%
OTHER FINANCING SOURCES										
TRANSFERS FROM TIF	01.0000.4830	0	5,094			0	0	0	0	
TRANSFERS FROM OTHER FUNDS	01.0000.4830	156,362	0			0	0	0	0	
TRANSFERS FROM WATER	01.0000.4831	81,500	0			0	0	0	0	
TRANSFERS FROM FUND BALANC	01.0000.4850	0	0	150,000	240,000	0	500,000	605,000	780,000	
Total Other Financing Sources		237,862	5,094	150,000	240,000	0	500,000	605,000	780,000	420.0%
TOTAL GENERAL FUND REVENUE		\$17,086,262	\$17,623,488	\$18,906,436	\$18,997,936	\$18,585,880	\$19,776,400	\$19,563,400	\$19,714,300	4.3%

City of Franklin General Fund Expenditures

City general fund expenditures are divided into departments and those departments are grouped into categories. The categories are general government, public safety, public works, health & human services, culture & recreation, and conservation and development.

General Government

General government is comprised of 15 departments that provide either specific services for the City or provide services to or on behalf of the departments. General Government also includes the City's Contingency Budget which is the budget for unknown needs that may come up in the coming year in any of the expenditure categories. General government expenditures amount to 15% of the general fund expenditure budget.

Public Safety

Public safety is comprised of the departments that provide for the safety of the general public. This includes the police department, fire department, building inspection and weight and measures. Public Safety expenditures have increased 5% over 2003. Public Safety expenditures amount to 61% of the general fund expenditure budget.

Public Works

Public Works is comprised of the departments that provide the infrastructure for the City. This includes engineering, highway, solid waste collection, street lighting, and weed control. Public Works expenditures have increased only 1.6% over 2003. Public Works expenditures amount to 18% of the general fund expenditure budget.

Health & Human Services

Health & Human Services is comprised of the Health Department and the animal control expenses. Health & Human Services expenditures have decreased 3.5% over 2003. Health & Human Services expenditures amount to 2.5% of the general fund expenditure budget.

Culture & Recreation

Culture & Recreation is comprised of the Parks Department and recreation expenses. Recreation expense includes amounts paid for St. Martins Fair expenses and Civic Celebrations expenses. Culture & Recreation expenditures have decreased 46.6% from 2003. Culture & Recreation expenditures amount to .7% of the general fund expenditure budget. The decrease is related to discontinuing a \$130,000 annual subsidy that was previously paid to the Franklin School District for its Recreation Program.

Conservation & Development

Conservation & Development is comprised of the Community Development and Planning Departments. Conservation & Development expenditures have decreased 11% from 2003. Conservation & Development expenditures amount to 2.5% of the general fund expenditure budget. The decrease in this area is due to elimination of the Economic Development Department in the 2004 Budget.

Transfers to Other Funds

Transfer to Other Funds is used to transfer funds to the Library, should the City deem it wise to make that transfer if the Library demonstrates the need for these funds.

The explanations of the individual departments and their budgets are detailed on the following pages.

The 2004 General Fund budget is also presented on this page by functional categories.

CITY OF FRANKLIN 2004 BUDGET	2001 Actual	2002 Actual	2003 Adopted	2003 Amended	2003 Estimate	2004 Dept/Request	2004 Request	2004 Adopted	Percent Change
General Fund expenditures by object:									
Salaries-Full Time	7,507,204	8,080,608	8,604,640	8,604,640	8,632,896	9,404,893	9,074,151	9,036,345	5.0%
Salaries-Part Time	297,732	278,766	359,214	359,214	342,865	387,703	386,319	362,701	1.0%
Salaries-Temporary	48,879	71,131	66,285	66,285	68,220	84,180	84,180	79,535	20.0%
Salaries-Overtime	441,020	364,478	359,679	359,679	381,901	418,948	393,038	381,684	6.1%
Comptime Taken	168,886	150,258	177,350	177,350	177,350	157,350	157,350	157,350	-11.3%
Longevity	28,877	29,695	30,406	30,406	28,307	32,242	32,212	32,212	5.9%
Holiday	136,634	102,775	156,716	156,716	158,642	169,745	163,871	165,928	5.9%
Hazardous Materials Pay	18,030	17,470	18,400	18,400	18,400	18,400	18,400	18,400	0.0%
College Incentive	40,551	46,749	50,870	50,870	51,795	58,872	58,278	58,872	15.7%
Total Salaries and wages	\$8,687,814	\$9,141,930	\$9,823,560	\$9,823,560	\$9,860,376	\$10,732,333	\$10,367,799	\$10,293,027	4.8%
FICA	663,738	695,597	759,512	759,512	757,659	819,882	795,200	789,510	3.9%
Retirement	1,214,612	1,281,118	1,395,704	1,395,704	1,400,370	1,570,862	1,525,810	1,524,443	9.2%
Group health & dental	1,567,297	1,796,281	2,262,007	2,262,007	1,861,407	2,257,442	2,157,450	2,157,033	-4.6%
Life Insurance	34,307	36,029	40,402	40,402	43,918	46,544	45,311	45,157	11.8%
Allocated Payroll costs	0	-241,000	-268,800	-268,800	-268,800	-275,081	-271,600	-254,600	-5.3%
Salaries, Wages and Benefits	12,167,767	12,709,954	14,012,385	14,012,385	13,654,930	15,151,982	14,619,970	14,554,570	3.9%
Insurance	410,795	438,245	462,200	462,200	476,000	503,900	566,600	564,150	22.1%
Contracted services	2,268,888	1,964,862	2,136,885	2,205,485	2,085,956	2,180,059	2,138,000	2,162,350	1.2%
Utilities	432,279	477,147	567,740	567,740	538,552	546,082	546,050	545,050	-4.0%
Operating supplies	662,486	643,180	750,314	828,014	824,719	788,995	765,950	721,600	-3.8%
Services & Charges	296,430	254,188	326,265	327,365	314,903	313,800	303,180	262,130	-19.7%
Facility Charges	241,320	313,592	313,745	313,745	310,770	327,871	327,850	307,050	-2.1%
Other operating expenditures	5,091	13,388	21,000	21,000	60,826	15,800	15,800	12,400	-41.0%
Capital outlay	339,355								
Contingency	0	0	275,902	140,202	0	200,000	220,000	525,000	90.3%
Transfers to other funds	477,407	0	40,000	60,100	4,156	210,000	60,000	60,000	50.0%
Total General fund by object	\$17,301,818	\$16,814,556	\$18,906,436	\$18,997,936	\$18,270,812	\$20,238,489	\$19,563,400	\$19,714,300	4.3%
General Fund Expenditures	17,301,818	16,814,556	18,906,436	18,997,936	18,270,812	20,238,489	19,563,400	19,714,300	
Expenditure Restraint Limit - 4.3%			18,908,082	18,908,082		19,719,413	19,719,413	19,719,413	
Over Limit			-1,646	89,854		519,076	-156,013	-5,113	
						471,586			